

EXHIBIT 4

Honorable Lewis Kaplan
United States District Court
Southern District of New York
500 Pearl Street
New York NY 10007

Dear Judge Kaplan,

I am writing to you in my capacity as the father of Grant Berman. I was born in S.Africa and graduated from the University of Cape Town with an accounting degree that permitted me to be registered as a Certified Public Accountant. I am a Past President of the local Chapter of Bnei Brith and Past President of our largest Orthodox Congregation in Cape Town. I was always joined by my entire family on the Sabbath in Synagogue

I emigrated to the USA in 2008 after my wife passed away from leukemia in late 2006. It was always my late wife's dream to join all our children and grandchildren in the U.S. Unfortunately she was in remission from the age of 45 and had difficulty travelling abroad. She needed to be under the constant care of her oncologist as she had frequent relapses and thus was unable to emigrate. Grant specially flew out to South Africa from the U.S. to see her and brought her grandchild with him to visit her in hospital. Five days after returning to the U.S. she passed away and Grant was back on a plane the same week, returning to South Africa to bury her and attend a week of Shiva prayers. He and his mother were very close and he was devastated as she was not expected to die. A virus from the blood transfusion attacked her heart muscles and she died from myocarditis within 12 hours. Fortunately, thanks to Grants love for her, she was able to see Grant and her grandchild for the last time, just before she died.

Grant's roots are also in Cape Town where he also attended the University of Cape Town and qualified as a Certified Public Account. Grant also received a business science degree with honors. After completing his articles of clerkship at one of the largest accountancy practices in Cape Town, two of the senior partners approached him to stay at the practice as he had the potential to become a partner in this prestigious and lucrative practice. Unfortunately, he was recruited by Arnie Bengis to work for him with the incentive of being transferred to his NY office. I certainly thought it to be a great opportunity and advised him to take it. I realized that it would be only my wife and I remaining alone in Africa, but I knew that my children and grandchildren, would have a better life in the U.S .and I encouraged him and Lulu to emigrate.

Grant has always been extremely hard working and very conscientious. Unfortunately, with this case hanging over his head for the past 12 years, it has taken its toll on him, mentally, physically and financially. With his tarnished record, he has been unable to apply for suitable employment commensurate with his ability and qualification. It has made it extremely difficult for him to adequately provide for his family all these years. Even his current job necessitates that he work with the company's factory in Tijuana, but his travel restrictions have made this challenging.

With my limited funds, I have assisted Grant with the payment of all his numerous legal costs over the years, as well as all the air fares to and from NY as he simply does not have the additional funds to meet these costs in addition to his everyday living expenses. His wife has a part time job earning a very modest wage and I hate to think what would happen without Grant's income. There is a mortgage on the house which would result in foreclosure if not paid.

Grant has great compassion for the underprivileged and often takes his children on the weekends to distribute food parcels to the homeless people in San Diego. It has made a marked impression on his children seeing how the less fortunate survive on a day to day basis in a wealthy country like the USA. The experience has taught them to appreciate how fortunate they are and not complain about what their friends have but they have not got.

His grandmother was an orphan who in 1921 was rescued from certain death during the Pogroms in Russia in which her family were wiped out. She inspired him to always be mindful of the plight and difficulties of our brethren. On weekends while still at school, he would bring home a couple of children from broken homes that were housed in the same Orphanage that his grandmother lived in when she arrived in South Africa. They would spend the weekend staying with us. He could never do enough for these less fortunate children.

He and his wife Lulu are a unifying force in our family and host most of our Sabbath and Festival meals and events for all of my family, after attending the Synagogue service. Grant is the current coach of his children's soccer team and having captained his schools 1st Team at Herzlia in Cape Town, he has a lot of input which they love to get from him. The children really look up to him with respect and adoration, and they would not be able to understand why their loving father would have to leave them. I am no psychologist but I can imagine the devastating effect that it would have on the children. Without Grant around to assist with the kids while my daughter-in-law works to supplement their income, I don't know how she would be able to cope and it would have a detrimental effect on the whole family. Lulu was Grant's childhood sweetheart and she respects and adores him. They have given me the most adorable, respectful, warm grandchildren that any grandparent could wish for.

Thanking you for considering these facts prior to imposing sentence

Yours faithfully,



Aubrey Berman